

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. THOMAS AND ST. JOHN**

<b>THE BANK OF NOVA SCOTIA,</b>	)	
	)	
<b>Plaintiff,</b>	)	<b>CIVIL NO.: 3:17-CV-00041</b>
	)	
<b>v.</b>	)	<b>ACTION FOR DEBT AND</b>
	)	<b>FORECLOSURE OF</b>
	)	<b>MORTGAGE</b>
<b>DONALD A. DAVIS, CO-TRUSTEE OF THE</b>	)	
<b>DONALD A. DAVIS TRUST AND THE JUTTA</b>	)	<b>(Superior Court-St.Thomas/</b>
<b>U. DAVIS TRUST DATED OCTOBER 24,</b>	)	<b>St. John Division; Case No.</b>
<b>2004; JUTTA U. DAVIS, CO-TRUSTEE OF</b>	)	<b>ST-17-cv-199)</b>
<b>THE DONALD A. DAVIS TRUST AND THE</b>	)	
<b>JUTTA U. DAVIS TRUST, DATED OCTOBER</b>	)	
<b>24, 2004; GORDON ACKLEY; JENNIFER</b>	)	
<b>ACKLEY AND UNITED STATES</b>	)	
<b>DEPARTMENT OF THE TRESURY-</b>	)	
<b>INTERNAL REVENUE SERVICE,</b>	)	
	)	
<b>Defendants.</b>	)	
_____	)	

**ANSWER OF DEFENDANT UNITED STATES  
OF AMERICA (Internal Revenue Service)**

COMES NOW, Defendant United States of America (Internal Revenue Service), by and through its attorneys, Joycelyn Hewlett, Acting United States Attorney for the District of the Virgin Islands, and Sansara A. Cannon, Assistant U.S. Attorney, and in answer to the Complaint herein, alleges as follows:

1-2. No answer is required for Paragraphs 1 through 2 of the Complaint, since they consist of legal conclusions as to the Court's jurisdiction and venue, and not averments of fact.

3-19. Defendant is without knowledge or information sufficient to form a belief as to the truth of the averments in Paragraphs 3-19 of the Complaint; therefore, the averments are denied.

**Count I - Action for Debt**

20. Defendant incorporates by reference as though fully set forth herein the answers to Paragraphs 1 through 19 above.

21-24. Defendant is without knowledge or information sufficient to form a belief as to the truth of the averments in Paragraphs 21 through 24 of the Complaint; therefore, the averments are denied.

**Count II - Foreclosure of All Liens**

25. Defendant incorporates by reference as though fully set forth herein the answers to Paragraphs 1 through 24 above.

26-29. Defendant is without knowledge or information sufficient to form a belief as to the truth of the averments in Paragraphs 26 through 29 of the Complaint; therefore, the averments are denied.

30. Defendant admits the averments contained in Paragraph 30 of the Complaint.

31. Defendant is without knowledge or information sufficient to form a belief as to the truth of the averments in Paragraph 31 of the Complaint; therefore, the averments are denied.

WHEREFORE, Defendant United States of America (Internal Revenue Service) requests that this Honorable Court:

A. Enter judgment in such fashion that should there be a judicial sale of the subject property, that the priority of liens be established in the judgment, and that the indebtedness due to the United States of America (Internal Revenue Service) together with interest thereon, be adjudged and determined, and that Defendant be entitled to the proceeds of such sale after satisfaction of all prior liens in such sums as shall satisfy its lien on the property, together with the costs of this action, including reasonable attorney's fees.

B. Recognize Defendant's right of redemption pursuant to 28 U.S.C. § 2410(c).

C. Grant such other and further relief as the Court may deem equitable and just.

DATED: June 30, 2017

JOYCELYN HEWLETT  
ACTING UNITED STATES ATTORNEY

By: s/Sansara A. Cannon  
Sansara A. Cannon  
Assistant U. S. Attorney  
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St. Thomas, V.I. 00802-6424  
(340) 774-5757

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 30<sup>th</sup> day of June, 2017, I electronically filed the foregoing Answer of Defendant United States of America (Internal Revenue Service) with the Clerk of Court using the CM/ECF system, which will send a notification of such filing (NEF) to the following:

Claire E. Tagini, Esq.  
Quintairos, Prieto, Wood & Boyer, P.A.  
1000 Blackbeard's Hill, Suite 10  
St. Thomas, V.I. 00802

s/Sansara A. Cannon  
Sansara A. Cannon